(MR. SPEAKER).

The Title and the Preamble were added to the Bill.

Motion to pass.

The Hon'ble Sri H. C. DASAPPA.— Sir, I beg to move :

"That the Mysore Appropriation No. 3 Bill, 1951, be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Appropriation No. 3 Bill, 1951, be passed."

The motion was adopted.

The Mysore Health Cess Bill 1951.

Motion to introduce.

The Hon'ble Sri H. C. DASAPPA (Minister for Finance and Industries).— Sir, I beg to introduce the Mysore Health Cess Bill, 1951, the same having been published in the *Mysore Gazette, Extraordinary* dated 26th March 1951 under Rule 36, of the Mysore Legislative Rules.

Suspension of Standing Order.

The Hon'ble Sri H. C. DASAPPA.— Sir, I beg to move also that Standing Order 30 be suspended so that the Bill may be taken into consideration at once.

Mr. SPEAKER.—The Chair has no objection to suspend the Standing Order.

Motion to consider.

The Hon'ble Sri H. C. DASAPPA.— Sir, I beg to move :

"That the Mysore Health Cess Bill, 1451, be taken into consideration."

I do not think I should make a lengthy speech because there is already a motion to refer this Bill to a Select Committee. All that I can say is that there is slight difference between what I said in the Budget speech and the Bill as it has come before the House. I said there would be a levy of six pies in the rupee on all items of revenue on which education cess is also levied. I may say this that six pies cess refers primarily to the cess leviable on the land revenue. I have said here it should not exceed one anna. No Hon'ble Member may go away with the idea that I intend to levy a cess of one anna in the rupee on land revenue.

Mushir-ul-Mulk J. MOHAMED IMAM (Chitaldrug *cum* Tumkur—Muslim) You can levy. Is it not ?

The Hon'ble Sri H. C. DASAPPA.— It is open for us to levy. But I hold out this promise that I propose the levy of only six pies in the rupee on land revenue for the year. I have no objection to the other motion when it comes up. All that I can say is that the Select Committee must report to this House on Monday and the House may consider it on Wednesday.

Mr. SPEAKER.—Motion moved :

"That the Mysore Health Cess Bill, 1951, be taken into consideration."

Sri H. K. VEERANNA GOWDA (Mandya District—General).— Sir, I beg to move :

"That the Mysore Health Cess Bill, 1951, be referred to a Select Committee consisting of the following Members :—

Sri S. Rangaramiah
Sri D. M Siddiah
Sri W. H. Hanumanthappa
Sri N. Huchamasthy Gowda
Sri K. Sampangiramiah
Sri B. Channabyre Gowda
Sri D. Govinda Das
Srimathi Ratnamma Isaac, and
The Mover

with instructions to report before the close of the session."

Mr. SPEAKER.—Motion moved :

"That the Mysore Health Cess Bill, 1951, be referred to a Select Committee consisting of the following Members.—

Sri S. Rangaramiah
Sri D. M. Siddiah
Sri W. H. Hanumanthappa
Sri N. Huchamasthy Gowda
Sri K. Sampangiramiah
Sri B. Channabyre Gowda
Sri D. Govinda Das
Srimathi Ratnamma Isaac, and
The mover

with instructions to report before the close of the session.

Janab J. MOHAMED IMAM.—I am sorry the time at our disposal is very limited.

The Hon'ble Sri T. MARIAPPA (Home Minister)—You are already late.

Janab J. MOHAMED IMAM.—I wish Government had set apart another day to discuss this very important Bill.

The Hon'ble Sri H. C. DASAPPA—It is going to be taken up on Wednesday.

Janab J. MOHAMED IMAM.—If it goes to the Select Committee it is presumed that we have accepted the principles. On the other hand the principles of the Bill must be considered when it is presented before the House for the first time for consideration. I may not be here and I may request some of my friends to speak on this Bill and the Mysore Cenematograph Entertainment Tax Bill when they come up for consideration. I think it is better that one day is allotted for them in public interest.

Mr. SPEAKER.—There is no amendment. The Hon'ble Member can oppose the Bill after it comes from the Select Committe.

Janab J. MOHAMED IMAM.—Whether the measure itself is necessary or not, must be settled at this stage alone. If the Government want to push it through, I am content with what I stated when I spoke on the Budget that at present we are opposed to any form of new taxation because people are already overburdened. I think a limit has been reached when the incidence of taxation has gone beyond the limit of the earning capacity of an average individual in the State. An average Mysorean pays greater tax than a person in any other State. I feel it my duty in the interest of the State to oppose not only health cess but any other system of taxation. Sir, this is sought to be laid as a cess on every item of revenue on which the present cesses are levied, that is to say, it is levied on land revenue, forest revenue, excise revenue. All this will affect the poor landholders and agriculturists. As it is, at present, the common man is paying local cess, education cess and added to that he has been paying taxes to the local bodies, municipal taxes, Panchayet taxes and along with this, he has been contributing a lot towards indirect taxation. In the course of my budget speech, I mentioned that the indirect taxation is normally heavy and I could tolerate one direct tax rather than a number of indirect taxes. Wherever I go it reminds me—if you go to cinema you have to pay tax, for cloth there is sales tax, and you cannot find a single place which is free from taxation. This multiple of taxes acts much more heavily than a direct tax. After all who is it that pays all these indirect taxes.? It is the poor man, it is the common man.

The Hon'ble Sri H. C. DASAPPA.—Whoever that purchases more, pays more.

Janab J. MOHAMED IMAM.—Whenever a direct tax is levied it affects only the man who can afford to pay. But the indirect taxes affect all, whether he is rich or poor. If he comes to cinema he must pay; if he comes to hotel he must pay on eatables. These indirect taxes are proving a nuisance. You have got taxes levied by the Government of Mysore and then by the Government of India. I learn that in Madras they have not levied any tax during this year. On the other hand they have given relief. I do not know about other States. So far as my knowledge goes, there is very little taxation in other States. But, here they are doubled, trebled. The Government of India levy their indirect taxation and have enhanced the duty on tobacco, cigarettes and motor spirits.

The Hon'ble Sri H. C. DASAPPA.—It is the poor man who uses motor spirit and cigarettes!

Janab J. MOHAMED IMAM.—On bus owners the motor spirit tax is levied, and he has to pay a high price to purchase motor spirit.

Sri H. SIDDAVEERAPPA (Chitaldrug District–General).—Bus owners are not poor men.

Janab J. MOHAMED IMAM.—But he throws that excess on the passengers. Every passenger is not as rich as Sri Siddaverappa. It is the poor man that is made to pay, not the rich; the rich man goes in car. But who is it that uses the buses? Whenever taxation is raised on the motor spirit, the proprietor throws the burden on the

(JANAB J. MOHAMED IMAM).

passenger and the poor man will have to pay. Ninety per cent of these indirect taxes fall only on the smaller agriculturists. What is more, Sir, there is no finality. I want to know whether the budget is balanced by the levy of these taxes. Shall we say the deficit is going to be wiped off; shall we say that this disease will be permanently cured ? Last year you levied 3 or 4 taxes. At least, if the present taxation were to improve your budget, I would say all right. But there is no finality for it. In spite of the increase of taxes the deficit continues.

The Hon'ble Sri H. C. DASAPPA.— Have some mercy on the House; time flies.

Janab J. MOHAMED IMAM.— So, I appeal to Government that this is not the time for new taxation. People are very hard hit. They are struggling for their existence. All these taxes will recoil on the poor man. I submit to Government not to worry themselves about this. Whatever amount they wish to realise from this levy, they may realise it by effecting retrenchment wherever possible. Supposing they entrust that work to me with a Committee, I will see that Government will get that amount which they can get from these taxes.

The Hon'ble Sri R. CHENNIGARAMIAH.—But, you are going abroad? (Laughter).

Janab J. MOHAMED IMAM.— Supposing they do it I said. So, on behalf of the common man I appeal to the Government not to enforce this extra indirect taxation.

The Hon'ble Sri H. C. DASAPPA.— Sir, I will just say a few words. My Hon'ble friend opposite must remember that between 3 or 4 years the expenditure on Medical has risen from 32·91 to about 92 lakhs and on Public Health from 7·00 to about Rs. 43 lakhs. That is a sufficient indication to show how hard up we are to findmoneys for these very necessary and vital needs of the country. Everywhere people are clamouring for more hospitals, more dispensaries, doctors, nurses, midwives and so on. Where are we to find the money to meet all this expenditure ? It has become impossible for us to meet the demands. Now that our friend Janab Imam is going to England, I want him seriously to study the Social Insurance Scheme they have launched in U.K. I would amply repay his visit and I think when he comes back he will not grudge this almost trivial taxation of 0–0–6 in a rupee.

With regard to the other point, namely, the indirect taxation, when he goes to U. K. he will see how the entire nation, to a man and to a woman, is co-operating in this matter of improving the living conditions of the people. Democracy, if it has to function properly, does need some amount. If you want to live in the old fashion, you need not have any taxation. If you want to meet the modern demands, you have to pay tax. If you want to see the advantage, look at the improvement in the Malnad parts, look at the growth of population because of our backing its people. This is to redress and give them more facilities and this little and harmless taxation we levy is to build their health. I do not think I should take more time of this House. I think the House is wholeheartedly in favour of this measure.

Mr. SPEAKER.—The question is :

That the Mysore Health Cess Bill, 1951, be referred to a Select Committee consisting of the following Members :

Sri S. Rangaramiah
Sri D M. Siddiah
Sri W. H. Hanumanthappa
Sri N. Hutchamasthy Gowda
Sri K. Sampangiramiah
Sri B. Chaunabyre Gowda
Sri D. Govinda Das
Srimathi Ratnamma Issac, and
the Mover. with instructions to report before the close of the session.

The motion was adopted.

The Mysore Cinematograph Entertainments Tax Bill, 1951.

Motion to Introduce.

The Hon'ble Sri H. C. DASAPPA (Minister for Finance and Industries).— I beg to introduce the Mysore Cinema-